REMARKS

The requested changes merely remove multiple dependency.

Respectfully submitted, Fish & Associates, LLP

Sandra Poteat Thompson

Reg. No. 46,264

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Attorneys for Applicant(s) 1440 N. Harbor Blvd, Suite 706

Fullerton, CA 92385 Tel.: (714) 449-2337 Fax: (714) 449-2339

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